

Fill in this information to identify the case:

Debtor name Carbon IQ, Inc.

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF OHIO

Case number (if known) 1:22-bk-12076

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 14, 2022

X /s/ Nicholas DeLuca

Signature of individual signing on behalf of debtor

Nicholas DeLuca

Printed name

Board Member

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Carbon IQ, Inc.**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF OHIO**

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☐ Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☒ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☐ Yes. Fill in all of the information below.

Fill in this information to identify the case:

Debtor name **Carbon IQ, Inc.**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF OHIO**

Case number (if known) **1:22-bk-12076**

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Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☐ No. Go to Part 2.

☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

		Total claim	Priority amount
2.1	<p>Priority creditor's name and mailing address</p> <p>City and County of Denver Dept. Of Finance Wellington Webb Building 201 W. Colfax Avenue Denver, CO 80202</p> <p>Date or dates debt was incurred 2021-2022</p> <p>Last 4 digits of account number</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)</p>	<p>As of the petition filing date, the claim is: <i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p> <p>Basis for the claim:</p> <p>Is the claim subject to offset?</p> <p><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p>	<p>Unknown</p> <p>\$0.00</p>
2.2	<p>Priority creditor's name and mailing address</p> <p>Colorado Department of Labor and Employm Division of Unemployment Insurance Attn: Employer Services PO Box 8789 Denver, CO 80201</p> <p>Date or dates debt was incurred 2021-2022</p> <p>Last 4 digits of account number</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)</p>	<p>As of the petition filing date, the claim is: <i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p> <p>Basis for the claim:</p> <p>Is the claim subject to offset?</p> <p><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p>	<p>Unknown</p> <p>\$0.00</p>

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2.3	Priority creditor's name and mailing address Department of Labor State of Washington Labor and Industries PO Box 34022 Seattle, WA 98124	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	Unknown	\$0.00
	Date or dates debt was incurred 2021-2022	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.4	Priority creditor's name and mailing address District of Columbia Unemployment Services 4058 Minnesota Ave NE Washington, DC 20019	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	Unknown	\$0.00
	Date or dates debt was incurred 2021-2022	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.5	Priority creditor's name and mailing address Internal Revenue Service P O Box 7346 Philadelphia, PA 19101-7346	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$105,772.00	Unknown
	Date or dates debt was incurred 2020-2022	Basis for the claim: 941 taxes		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.6	Priority creditor's name and mailing address North Carolina Dept. of Commerce PO Box 26504 Raleigh, NC 27611	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	Unknown	\$0.00
	Date or dates debt was incurred 2021-2022	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

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2.7	Priority creditor's name and mailing address State of Delaware 820 N. French Street Wilmington, DE 19801	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	Unknown	Unknown
	Date or dates debt was incurred 2020-2022	Basis for the claim: taxes		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.8	Priority creditor's name and mailing address State of Ohio Department of Taxation Attn: Bankruptcy Division P O Box 530 Columbus, OH 43216	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	Unknown	Unknown
	Date or dates debt was incurred 2020-2022	Basis for the claim: taxes		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

			Amount of claim
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3.1	Nonpriority creditor's name and mailing address Amplitude 201 3rd Street #200 San Francisco, CA 94103 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>service</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$36,275.00
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3.2	Nonpriority creditor's name and mailing address Cintrifuse 1311 Vine Street Cincinnati, OH 45244 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>rental space</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,300.00
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3.3	Nonpriority creditor's name and mailing address Cooley LLP 1333 2nd Street #400 Santa Monica, CA 90401 Date(s) debt was incurred <u>current</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>attorney fees</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$15,000.00
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3.4	Nonpriority creditor's name and mailing address Fraruki 110 North Main #1600 Dayton, OH 45402 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>attorney fees</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
<hr/>			
3.5	Nonpriority creditor's name and mailing address Jason Gould 91 Cranmoor Drive Toms River, NJ 08753 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>potential indemnity claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
<hr/>			
3.6	Nonpriority creditor's name and mailing address Justin Boisvert c/o Russell Selmont 9401 Wilshire Blvd Ninth Floor Beverly Hills, CA 90212-2974 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u>3303</u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>potential claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
<hr/>			
3.7	Nonpriority creditor's name and mailing address Kevin Kelley 10730 Stubbs Lane Culver City, CA 90230 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$16,244.49
<hr/>			
3.8	Nonpriority creditor's name and mailing address King Sixteen 1417 N. Beach Street Ormond Beach, FL 32174 Date(s) debt was incurred <u>6/2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Goods and Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$82,465.00
<hr/>			
3.9	Nonpriority creditor's name and mailing address Mercer Commons Garage 5 Mercer Street Cincinnati, OH 45202 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>parking</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$300.00
<hr/>			
3.10	Nonpriority creditor's name and mailing address River City Virtual Assistants 3636 S. Woodland Circle Quinton, VA 23141 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$4,920.00

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3.11	Nonpriority creditor's name and mailing address SP Parking PO Box 74007568 Chicago, IL 60674 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>parking</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$920.00
3.12	Nonpriority creditor's name and mailing address The Cincinnati Bengals, Inc. 1 Paycor Stadium Cincinnati, OH 45202 Date(s) debt was incurred <u>2021</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>breach of contract</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,700,000.00
3.13	Nonpriority creditor's name and mailing address Toptal 2810 N Church Street #36879 Wilmington, DE 19802 Date(s) debt was incurred <u>2022</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,980.00
3.14	Nonpriority creditor's name and mailing address Transperfect Legal Attn: Accts Receivable 1250 Broadway, 32nd Floor New York, NY 10001 Date(s) debt was incurred <u>9/2022</u> Last 4 digits of account number <u>1464</u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>litigation support</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$10,301.00

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	Beckman Weil Shepardson, LLC 895 Central Avenue #300 Cincinnati, OH 45202	Line <u>3.8</u> <input type="checkbox"/> Not listed. Explain <u> </u>	—
4.2	Deleware Attorney General 820 N. French Street Wilmington, DE 19801	Line <u>2.7</u> <input type="checkbox"/> Not listed. Explain <u> </u>	—
4.3	District Director of IRS P O Box 1706 Louisville, KY 70201	Line <u>2.5</u> <input type="checkbox"/> Not listed. Explain <u> </u>	—
4.4	Employment Security Department PO Box 9046 Olympia, WA 98507	Line <u>2.3</u> <input type="checkbox"/> Not listed. Explain <u> </u>	—

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	Name		
	Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.5	Fraruki 201 E. 5th Street Cincinnati, OH 45202	Line 3.4 <input type="checkbox"/> Not listed. Explain _____	—
4.6	Ohio Attorney General 30 E Broad Street 14th Floor Columbus, OH 43215	Line 2.8 <input type="checkbox"/> Not listed. Explain _____	—
4.7	US Attorney 221 East Fourth Street Suite 400 Cincinnati, OH 45202	Line 2.5 <input type="checkbox"/> Not listed. Explain _____	—

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2

Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ 105,772.00
5b. +	\$ 1,869,705.49
5c.	\$ 1,975,477.49